

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James and Michelle Riordan  
DOCKET NO.: 05-01779.001-R-1  
PARCEL NO.: 05-05-442-022

The parties of record before the Property Tax Appeal Board are James and Michelle Riordan, the appellants, and the Kendall County Board of Review by State's Attorney Eric Weis.

The subject property has been improved with a two-story frame exterior constructed single family dwelling that was built in 2002. The dwelling consists of 3,661 square feet of living area and features a full unfinished basement of 2,266 square feet of building area, a three-car garage of 650 square feet of building area, central air conditioning, and a fireplace. The property is located in Yorkville, Kendall Township, Illinois.

The first issue to be addressed concerns the living area square footage of both the subject property and the appellants' comparable number 1, a neighboring property.

As to the subject property, the appellants contended there were 3,600 square feet of living area in the dwelling with a 1,400 square foot basement whereas the assessing officials recorded 3,661 square feet of living area and a basement of 2,266 square feet of building area for the subject. As part of rebuttal appellants submitted new evidence, one page from an appraisal for the subject property, reflecting 3,606 square feet of living area and a basement of 2,169 square feet of building area. When questioned by the Hearing Officer as to the basis for their contention concerning the subject's square footage, other than reliance upon information obtained when purchasing the property, appellants had no independent information to dispute the living area square footage or basement area as recorded by the assessing officials. Given that exterior measurements form the basis for living area square footage and the lack of any independent contrary measurement evidence by the appellants, the Property Tax Appeal Board finds the records of the assessing officials

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	16,391
IMPR.:	\$	102,031
TOTAL:	\$	118,422

Subject only to the State multiplier as applicable.

PTAB/cck/3-18

concerning size of the subject property will be deemed to be correct for purposes of this matter.

As to appellants' comparable number 1, appellants asserted that this dwelling was a similar model to the subject property without an optional amenity of a sun room and therefore consisted of 3,420 square feet of living area rather than 2,216 square feet of living area as recorded in the assessor's records. The board of review presented its evidence contending this dwelling consisted of 2,216 square feet of living area. In rebuttal, appellants submitted a multiple listing service sheet concerning this comparable with an "approximate square footage" of 3,400 square feet. Upon request of the Hearing Officer, the board of review examined the records which revealed appellants' comparable number 1 actually consisted of 3,600 square feet of living area with a 2,096 square foot basement. As such, all further references made in this decision will reflect the corrected size data based on the most recent records of the assessing officials regarding appellants' comparable number 1.

Both appellants appeared before the Property Tax Appeal Board and contended unequal treatment in the assessment process as the basis of this appeal with regard to the improvement assessment of the subject property; no dispute was raised with regard to the land assessment. To document their complaint, the appellants submitted a grid analysis of seven similar properties along with color photographs of all but one of these suggested comparable dwellings. The comparables were located within the subject's township and ranged greatly in proximity to the subject: one was a neighboring property and the remainder were anywhere from 1.35 to 3.21 miles from the subject property.

All of the appellants' comparable properties consisted of two-story, frame, masonry, or frame and masonry exterior constructed dwellings which were built between 2001 and 2003. The comparables ranged in size from 3,208 to 4,538 square feet of living area with full basements, at least one of which was partially finished. Each property also featured central air conditioning, one fireplace, and a three-car garage, each of which consisted of 650 square feet of building area. Six of the comparables included decks and/or patios. The improvement assessments of the comparables ranged from \$68,657 to \$118,164 or from \$19.07 to \$27.46 per square foot of living area while the subject had an improvement assessment of \$102,031 or \$27.87 per square foot of living area.

Appellants also acknowledged in their appeal petition that the subject property was purchased in September 2003 for \$329,295 or \$91.47 per square foot of living area including land. In their grid analysis, while not having formally made a market value argument, appellants did report that their comparable properties

sold between July 2002 and July 2004 for sales prices ranging from \$263,019 to \$439,437 or from \$81.40 to \$102.83 per square foot of living area including land. Appellants further noted that the total assessment of the subject property was reduced for 2006 to \$118,422 which is the same assessment on appeal in this 2005 case. On the basis of these equity comparisons and the subsequent year reduction, the appellants felt that an improvement assessment of \$91,900 or \$25.10 per square foot of living area was appropriate for the subject.

On cross-examination, appellants acknowledged that only their comparable number 1 was located within the subject's subdivision, but in seeking dwellings of similar size, the appellants presented other similarly-sized dwellings within the township. They also acknowledged on cross-examination, besides their comparable number 1, there was only one other like model dwelling, constructed one-and-one-half years after the subject and located within the subdivision, which received a partial assessment for 2005. Appellants further asserted on cross-examination that their comparable number 1, constructed about two months after the subject, received a partial assessment in 2004 and thus, to their understanding, would have had a full value assessment in 2005.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$118,422 for the subject improvement was disclosed. In support of the improvement assessment, the board of review submitted a letter from David E. Thompson, the Supervisor of Assessments, along with eight one-page property record printouts and three separate grids displaying those properties set forth in the printouts, which included the subject, arrayed by (1) living area square footage, (2) improvement assessment, and (3) improvement assessment per square foot of living area. One of the comparables presented was appellants' comparable number 1.

In the letter, Thompson asserted the subject property, as the largest dwelling in the array, had the second largest improvement assessment, but yet the third lowest assessment per square foot of living area among the comparables. Thompson also testified that all of the comparables presented by the board of review were located within the Sunflower Estates subdivision like the subject.

Each of the comparables consisted of a two-story single family dwelling of frame or frame and masonry exterior construction built between 2003 and 2005. According to the board of review's grids, these comparable properties consisted of between 2,956 and 3,608 square feet of living area. Based upon the attached data printouts, six of these seven comparables included full basements ranging in size from 1,352 to 2,096 square feet of building area.

Also based upon the printouts, six of the comparables included one or two fireplaces and all of the comparables featured central air conditioning and an attached garage ranging in size from 400 to 802 square feet of building area. The improvement assessments of these comparables ranged from \$68,657 to \$111,102 or from \$19.07 to \$36.58 per square foot of living area. Based on its analysis of these properties, the board of review requested confirmation of the subject's assessment as falling within the range of the comparable properties presented.

At the hearing, the board of review also presented data and testimony that appellants' comparable number 1 received a "partial assessment" in 2004 (improvement assessment of \$27,158), a "pro-rated assessment" in 2005 (improvement assessment of \$68,657), and a "normal" assessment in 2006 (improvement assessment of \$94,580). On cross-examination, Thompson could not explain why this property received a "pro-rated assessment" for 2005, if, as set forth on the property record card, the owners of appellants' comparable number 1 took formal possession of the property as of July 1, 2004. Thompson testified, "That would be a question to ask the township assessor who placed that assessment on the property." It is further noted for the record that the board of review did not present the township assessor as a witness in this proceeding.

The appellants timely filed rebuttal evidence in which they claimed a "reduction" by the board of review of the subject's 2006 improvement assessment from \$109,173 to \$102,030 further supports this 2005 appeal.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellants contend unequal treatment in the assessment process as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Having considered the evidence presented, the Board concludes that the appellants have failed to meet this burden and thus finds a reduction is not warranted.

The appellants provided a copy of the decision by the Kendall County Board of Review for the 2006 tax year that reduced the subject's improvement assessment to \$102,030, basically the same improvement assessment as for 2005. An assessor's reduction of the subject's 2006 assessment would typically be indicative of

the overassessment of the subject for 2005. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill. 2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill. App. 3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979). However, in this case the improvement assessments for 2005 and 2006 were made essentially identical and thus cannot be said to necessarily infer an overassessment for the prior year.

As to the equity data, in all the parties submitted thirteen comparable properties for consideration. All of the comparables were similar in design and age to the subject. With regard to proximity, the appellants presented only one neighboring property which the evidence revealed for whatever reason received a "pro-rated assessment" in 2005. As a pro-rated assessment, this comparable is not a suitable property for comparison purposes. The remaining comparables presented by appellants were within the same township, but not the same subdivision whereas all of the board of review's comparables were located within the subject's subdivision. While appellants testified that they sought out similarly sized dwellings for comparables, the board of review was able to present several similarly sized comparables within the subject's subdivision.

The Property Tax Appeal Board finds that appellants' comparable number 3 varies significantly in size from the subject property at 4,538 square feet of living area and has been given reduced weight in the Property Tax Appeal Board's analysis. Likewise, the board of review's comparables numbers 2, 3 and 4 have also been given reduced weight in the Board's analysis due to their somewhat smaller size than the subject property. As noted previously, both parties' comparable number 1 as a partially assessed property has been given no weight in this analysis. In summary, the remaining eight comparables considered by the Board were similar in age, size, and design to the subject property. These properties ranged in size from 3,208 to 3,608 square feet of living area and had improvement assessments that ranged from \$21.97 to \$29.81 per square foot of living area. The subject property has an improvement assessment of \$27.87 per square foot of living area and thus falls within the range of the most similar comparables in this record. The Property Tax Appeal Board finds this evidence demonstrates that the subject dwelling is being equitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169

N.E.2d 769 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in this record.

As a result of this analysis, the Board finds the appellants have not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.